HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION Nos. 10874 & 10976 OF 2024

WRIT PETITION NO: 10874 OF 2024

Between:

Tirumala Music Centre Private Limited, 16/10/27/105/10, Municipal Colony, Malakpet, Hyderabad, Telangana, 500036

...PETITIONER

AND

1. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. The Chief Secretary and Special Chief Secretary, To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Assistant Commissioner, (State Taxes), Malakpet 2 Circle, Charminar Division, 11th Floor, Gagan Vihar, Hyderabad, Telangana
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
5. Goods and Service Tax Council, Represented by its Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001
6. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Direction more particularly one in the nature of a Writ of Mandamus, a) declaring the Notification in G.O. Ms.No.118/2023 dated 25 - 08 -2023 issued by the 2nd Respondent and the related/corresponding

Notification No 09/2023 issued by the 6th Respondent in terms of Section 168A of the TGST/CGST Act, 2017, extending the limitation for passing of order under Section 73 for the financial year, 2018-19 to 31-03-2024 as ultra vires the Section 168A of the TGST/CGST Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution of India and set aside the same, and b) declaring the Impugned Show Cause Notice dated 31-01-2024 passed by the 3rd Respondent in FORM NO. DRC - 01 bearing Reference No. ZD360124046961G for the Financial Year 2018 - 19, purporting the Show Cause Notice as being non-est in law for the lack of any authentication and even otherwise barred by limitation, without jurisdiction, completely vague, baseless and set aside the same.

(Prayer is Amended as per Court Order dt:19-03-2025, Vide I.A.No.2 of 2024, in W.P. No.10874 of 2024)

IA NO: 1 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to further stay all proceedings in pursuance of the Impugned Show Cause Notice dt.31-01-2024 issued by the 3rd Respondent in FORM NO. DRC - 01 bearing Reference No. ZD360124046961G for the Financial Year 2018 - 19.

IA NO: 3 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to further stay all proceedings in pursuance of the impugned final assessment order in FORM GST DRC - 07 bearing Reference No. ZD360424091839U dt.30-4-2024 for the Financial year 2018-19.

Counsel for the Petitioner: SRI T. PRADYOTH

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI K. ARVIND KUMAR, CENTRAL GOVERNMENT COUNSEL FOR UNION OF INDIA

Counsel for the Respondent Nos.5 and 6: SRI DOMINIC FERNANDES, SC FOR CBIC

WRIT PETITION NO.10976 OF 2024

Between:

Tirumala Music Centre Private Limited, 16/10/27/105/10, Municipal Colony, Malakpet, Hyderabad, Telangana, 500036

...PETITIONER

AND

1. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. The Chief Secretary and Special Chief Secretary To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Assistant Commissioner (State Taxes), Malakpet 2 Circle, Charminar Division, 11th Floor, Gagan Vihar, Hyderabad, Telangana.
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001.
5. Goods and Service Tax Council, Represented by its Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001.
6. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Direction more particularly one in the nature of a Writ of Mandamus, a) declaring the Notification in G.O. Ms. No. 118/2023 dated 25/08/2023 issued by the 2nd Respondent and the related/corresponding Notification No. 09/2023 issued by the 6th Respondent in terms of Section 168A of the TGST/CGST Act, 2017, extending the limitation for passing of order under Section 73 for the financial year 2018-19 to 31/03/2024 as ultra vires the Section 168A of the TGST/CGST Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution of India and set aside the same, and b) declaring the Impugned final assessment order passed by the 3rd Respondent in ORM GST DRC -07 bearing Reference No.ZD360424092166A dated 30.04.2024 for the Financial Year 2018 -19, purporting the final assessment order as being non-est in

law for the lack of any authentication and even otherwise barred by limitation, without jurisdiction, completely vague, baseless and set aside the same.

IA NO: 1 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to further stay all proceedings in pursuance of the Impugned Show Cause Notice dated 31/01/2024 issued by the 3rd Respondent in FORM NO. DRC - 01 bearing Reference No. ZD360124044791J for the Financial Year 2018 – 19.

IA NO: 3 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to further stay all proceedings in pursuance of the impugned final assessment order passed by the 3rd Respondent in FORM GST DRC-07 bearing Reference No. ZD360424092166A dt. 30-4-2024 for the Financial year 2018-19.

Counsel for the Petitioner: SRI T. PRADYOTH

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI K. ARVIND KUMAR, CENTRAL GOVERNMENT COUNSEL FOR UNION OF INDIA

Counsel for the Respondent Nos.5 and 6: SRI DOMINIC FERNANDES SC FOR CBIC

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.10874 & 10976 of 2024

COMMON ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*:

Sri T. Pradyoth, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, Sri K. Arvind Kumar, learned Central Government Counsel for Union of India and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondents.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters were analogously heard and decided by this common order.

3. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice(s) and order(s) are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

4. Accordingly, the impugned notice(s) and order(s) in these Writ Petitions are **set aside**. The consequential bank attachment(s), if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice(s)/order(s) in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

5. The Writ Petitions are **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/- V.KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad.
2. The Chief Secretary and Special Chief Secretary, To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Assistant Commissioner, (State Taxes), Malakpet 2 Circle, Charminar Division, 11th Floor, Gagan Vihar, Hyderabad, Telangana
4. The Secretary Union of India, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
5. The Secretary Goods and Service Tax Council, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi 110001
6. The Chairman Ministry of Finance, Central Board of Indirect Taxes and Customs, Department of Revenue, North Block, Central Secretariat, New Delhi, 11000
7. One CC to Sri T. Pradyoth, Advocate [OPUC]
8. Two CC to The Special GP for State Tax, High Court for the State of Telangana at Hyderabad[OUT]
9. One CC to Sri K. Aravind Kumar, Central Government Counsel for Union of India[OPUC]
10. One CC to Sri Dominic Fernandes, SC for CBIT[OPUC]
11. Two CD Copies

TJ
KV

HIGH COURT

DATED:19/03/2025

ORDER

WP.Nos.10874 & 10976 of 2024



DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

21/5/25